

# **Washington State Auditor's Office**

## **Audit Report**

### **Audit Services**

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Report No. 57791

#### **KING COUNTY LAW LIBRARY**

King County, Washington

January 1, 1993 Through December 31, 1995

Issue Date: October 18, 1996

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**KING COUNTY LAW LIBRARY**  
**King County, Washington**  
**January 1, 1993 Through December 31, 1995**

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**Independent Auditor's Report On Compliance With State  
Laws And Regulations**

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Board of Trustees  
King County Law Library  
Seattle, Washington

We have audited the financial statements, as listed in the table of contents, of the King County Law Library, King County, Washington, as of and for the fiscal years ended December 31, 1995, 1994, and 1993, and have issued our report thereon dated September 13, 1996.

We also performed tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the law library complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office.

Compliance with these requirements is the responsibility of the law library's management. Our responsibility is to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the law library and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an overall opinion on compliance with these requirements. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under *Government Auditing Standards*.

This report is intended for the information of management and the board of trustees and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag  
State Auditor

September 13, 1996

**KING COUNTY LAW LIBRARY**  
**King County, Washington**  
**January 1, 1993 Through December 31, 1995**

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**Status Of Prior Findings**

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The findings contained in the prior audit report were resolved as follows:

1. The Law Library Board Of Trustees Should Comply With The Open Public Meetings Act

*Resolution: The law library has complied with the Open Public Meetings Act. Meetings were open to the public. Quorums were present at all board meetings and vouchers were properly approved. Issue is resolved.*

2. Retirement Pay For Accrued Vacation And Sick Leave Of The Former Librarian Exceeded The Authorized Amount

*Resolution: Law library officials have established written procedures to govern vacation and sick leave. Currently, calculations relating to vacation and sick leave for separating employees are reviewed by the trustees. The law library has received recovery from the overpayment. Issue is resolved.*

3. The Law Library Should Properly Charge For The Use Of Library Space

*Resolution: This is an issue from the 1987-89 audit period. It was unresolved in the 1990-92 audit period ) pending final resolution with the Attorney General's Office (AGO). On August 28, 1995, the AGO determined that the law library had reached an appropriate agreement with King County Young Lawyer's Division and considered the issue to be resolved. Issue is resolved.*

**KING COUNTY LAW LIBRARY**  
**King County, Washington**  
**January 1, 1993 Through December 31, 1995**

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**Independent Auditor's Report On Financial Statements**

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Board of Trustees  
King County Law Library  
Seattle, Washington

We have audited the accompanying statements of Fund Resources and Uses Arising from Cash Transactions of the various funds of the King County Law Library, King County, Washington, for the fiscal years ended December 31, 1995, 1994, and 1993. These financial statements are the responsibility of the law library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the law library prepares its financial statements on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the recognized revenues and expenditures of the funds of the King County Law Library for the fiscal years ended December 31, 1995, 1994, and 1993, on the cash basis of accounting described in Note 1.

Brian Sonntag  
State Auditor

September 13, 1996